1	AN ACT
2	To amend and reenact R.S. 47:287.614(A) and 287.651(A), relative to the due date of
3	corporation income tax returns and payments for nonprofit organizations; to provide
4	for an effective date; and to provide for related matters.
5	Be it enacted by the Legislature of Louisiana:
6	Section 1. R.S. 47:287.614(A) and 287.651(A) are hereby amended and reenacted
7	to read as follows:
8	§287.614. Time and place for filing returns; information concerning federal return;
9	extension of time to file
10	A. (1) Returns made on the basis of the calendar year shall be made and filed
11	with the secretary at Baton Rouge, Louisiana, on or before the fifteenth day of April
12	following the close of the calendar year. Returns made on the basis of a fiscal year
13	shall be made and filed on or before the fifteenth day of the fourth month following
14	the close of the fiscal year with the secretary at Baton Rouge, Louisiana.
15	(2) Notwithstanding the provisions of Paragraph (1) of this Subsection,
16	returns of organizations described in I.R.C. Section 501 made on the basis of the
17	calendar year shall be made and filed with the secretary at Baton Rouge,
18	Louisiana, on or before the fifteenth day of June following the close of the
19	calendar year. Returns made on the basis of a fiscal year shall be made and filed
20	on or before the fifteenth day of the sixth month following the close of the fiscal
21	year with the secretary at Baton Rouge, Louisiana.
22	* * *
23	§287.651. Payment of tax
24	A. Time of payment.

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(1) The total amount of tax on a calendar year return imposed by this Part

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2 shall be paid on the fifteenth day of April following the close of the calendar year, 3 or, if a calendar year return is filed before said due date, then the tax shall be paid 4 when the return is filed; and, if the return is on the basis of a fiscal year, then the total amount of tax shall be paid on the fifteenth day of the fourth month following 5 the close of the fiscal year, or, if a fiscal year return is filed before said due date, then 6 7 the tax shall be paid when the return is filed. 8 (2) Notwithstanding the provisions of Paragraph (1) of this Subsection, 9 the total amount of tax imposed by this Part on organizations described in 10 I.R.C. Section 501 on a calendar year return shall be paid on the fifteenth day of June following the close of the calendar year, or, if a calendar year return is 11 12 filed before said due date, then the tax shall be paid when the return is filed; 13 and, if the return is on the basis of a fiscal year, then the total amount of tax 14 shall be paid on the fifteenth day of the sixth month following the close of the 15 fiscal year, or, if a fiscal year return is filed before said due date, then the tax shall be paid when the return is filed. 16 17 (3) The full amount of tax disclosed by the return as filed shall constitute an 18 assessment at that time and shall be recorded as an assessment in the records of the 19 secretary. 20 21 Section 2. This Act shall become effective for all taxable periods beginning on or 22 after January 1, 2009. PRESIDENT OF THE SENATE SPEAKER OF THE HOUSE OF REPRESENTATIVES GOVERNOR OF THE STATE OF LOUISIANA APPROVED: _____